UNITED
NATIONS

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General Assembly

Distr.
GENERAL

A/48/806
22 December 1993

ORIGINAL: ENGLISH

Forty-eighth session
Agenda item 127

SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS

Report of the Fifth Committee

Rapporteur: Mahbub KABIR (Bangladesh)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 24 September 1993, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-eighth session the item entitled "Scale of assessments for the apportionment of the expenses of the United Nations and to allocate it to the Fifth Committee.

2. For its consideration of the item, the Fifth Committee had before it the report of the Committee on Contributions. 1/

3. The Fifth Committee considered this item at its 5th to 9th, 12th, 41st, 42nd and 45th meetings, on 21, 26, 28 and 29 October, 1 and 4 November, and 17 and 21 December 1993. Comments and observations made in the course of the discussion of the item are reflected in the relevant summary records (A/C.5/48/SR.5-9, 12, 41, 42 and 45).

1/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 11 (A/48/11).

II. CONSIDERATION OF PROPOSALS

A. Draft resolution A/C.5/48/L.11

4. At the 45th meeting, on 21 December, the representative of Barbados introduced draft decision A/C.5/48/L.11, which was elaborated following informal consultations.

5. At the same meeting, the Committee adopted draft decision A/C.5/48/L.11 without a vote (see para. 10).

6. After the adoption of the draft decision, statements in explanation of position were made by the representatives of Belgium on behalf of the European Union, Cuba and China (see A/C.5/48/SR.45).

B. Draft resolution A/C.5/48/L.13

7. At the 45th meeting, on 21 December, the representative of Barbados also introduced draft resolution A/C.5/48/L.13, which was elaborated following informal consultations.

8. At the same meeting, the Committee adopted draft resolution A/C.5/48/L.13 without a vote (see para. 11).

9. After the adoption of the draft resolution, statements in explanation of position were made by the representatives of the former Yugoslav Republic of Macedonia, the Republic of Korea, China, Belgium (on behalf of the European Union), Cuba, Japan, Latvia, Iran, Canada, Kazakhstan, the Libyan Arab Jamahiriya and the Russian Federation (see A/C.5/48/SR.45).

10. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Appointment of a member emeritus of the Committee on Contributions

The General Assembly decides to appoint Syed Amjad Ali as member emeritus of the Committee on Contributions in recognition of his distinguished service as the Chairman of the Committee on Contributions for 27 consecutive years.

III. RECOMMENDATIONS OF THE FIFTH COMMITTEE

11. The Fifth Committee also recommends to the General Assembly the adoption of the following draft resolution:

Scale of assessments for the apportionment of the expenses of the United Nations

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The General Assembly,

Taking into account the views expressed in the Fifth Committee during the forty-seventh session of the General Assembly,

Resolves that:

1. The rates of assessment of the following States, admitted to membership in the United Nations in 1993, shall be as follows:

Member State	Date of admission	Per cent
Czech Republic	19 January	0.42
Slovakia	19 January	0.13
The former Yugoslav Republic of Macedonia	8 April	0.02
Eritrea	28 May	0.01
Monaco	28 May	0.01
Andorra	28 July	0.01

2. For the year of their admission, these Member States shall contribute at the rate of one twelfth of these percentages for each full month of membership. Their contributions for 1993 and 1994 shall be applied to the same basis of assessment as for other Member States, except that, in the case of appropriations or apportionments approved by the General Assembly for the financing of peace-keeping operations, the contributions of those States, as determined by the group of contributors to which they may be assigned by the Assembly, shall be calculated in proportion of the calendar year;

3. The 1993 assessments of the Czech Republic and Slovakia shall be credited to Member States; the advance of the former Czechoslovakia to the Working Capital Fund shall be transferred to the two new States in accordance with their rates of assessment;

4. The 1993 assessments of the former Yugoslav Republic of Macedonia shall be deducted from those of Yugoslavia for that year; the rate of assessment of the former Yugoslav Republic of Macedonia shall be deducted from that of Yugoslavia for 1994; the advance of the former Yugoslav Republic of Macedonia to the Working Capital Fund shall be transferred from that of Yugoslavia in accordance with its rate of assessment;

5. The 1993 assessments of Eritrea, Monaco and Andorra shall be taken into account as miscellaneous income in accordance with regulation 5.2 (c) of the Financial Regulations of the United Nations; Monaco's 1993 assessment shall be

adjusted by seven twelfths of the flat fee paid for its participation in United Nations activities as a non-member State in that year;

6. The advances of Eritrea, Monaco and Andorra to the Working Capital Fund shall be added to the Fund pending the incorporation of their rates of assessment in a 100.00 per cent scale.

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The General Assembly,

Recalling all its previous resolutions on the scale of assessments, in particular resolution 46/221 of 20 December 1991,

Having considered the report of the Committee on Contributions, 2/

Reaffirming that the capacity to pay of Member States is the fundamental criterion for determining the scale of assessments,

1. Requests the Committee on Contributions to recommend to the General Assembly at its forty-ninth session a scale of assessments for the period 1995-1997 on the basis of the average of two separate machine scales and the following elements and criteria:

(a) Statistical base periods of seven and eight years;

(b) Uniform exchange rates in accordance with the criteria contained in paragraph 3 (b) of resolution 46/221 B of 20 December 1991;

(c) The debt adjustment approach used in the preparation of the scale of assessments for the period 1992-1994;

(d) A low per capita income allowance formula with a per capita income limit of the average world per capita income for the statistical base period and a gradient of 85 per cent;

(e) A floor rate of 0.01 per cent and a ceiling rate of 25.00 per cent;

(f) A scheme of limits whose effects would be phased out by 50 per cent with a view to its complete phasing out in the next scale for the period 1998-2000;

2. Decides that in phasing out the scheme of limits, the allocation of additional points resulting therefrom to developing countries benefiting from its application shall be limited to 15 per cent of the effect of the phase-out;

2/ Official Records of the General Assembly, Forty-eighth Session, Supplement No. 11 (A/48/11).

3. Concurs with the observations contained in paragraph 70 of the report of the Committee on Contributions on its fifty-second session 3/ and paragraph 29 of its report on its fifty-third session 1/ and requests the Committee on Contributions to make recommendations to the General Assembly at its forty-ninth session that address the problems noted in the above-mentioned paragraphs, taking into account the specific circumstances of Belarus and Ukraine on the basis of non-discriminatory application of the scale methodology;

Decides also that individual rates for the least developed countries should not exceed their current level, namely, 0.01 per cent.

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The General Assembly

1. Requests the Committee on Contributions to undertake a thorough and comprehensive review of all aspects of the scale methodology with a view to making it stable, simpler and more transparent while continuing to base it on reliable, verifiable and comparable data, and to report thereon to the General Assembly at its fiftieth session;

2. Reaffirms the principle of capacity to pay as the fundamental criterion for determining the scale of assessments, and agrees, in principle, to establish an ad hoc body to study the implementation of this principle in determining the scale of assessments and to consider its mandates and modalities at a later state in the forty-eighth session.

3/ Ibid., Forty-seventh Session, Supplement No. 11 (A/47/11).